



2005 GENERAL SESSION

TAX LEGISLATION -- SELECTED HIGHLIGHTS

This document highlights selected tax legislation that passed during the 2005 General Session. The document does not present a comprehensive list or summary of tax legislation that was introduced during the 2005 General Session. For more information about these bills or any other legislative issue relating to taxation, please see <http://le.utah.gov> or contact Bryant Howe, Policy Analyst, or Rebecca Rockwell, Associate General Counsel, at 801-538-1032.

H.B. 7 Individual Income Tax - Contributions for Education (*Rep. S. Allen*)

This bill modifies the Individual Income Tax Act relating to individual income tax contributions for education.

This bill:

- ▶ repeals language designating certain individual income tax contributions to higher education because the contributions failed to generate \$30,000 per year for three consecutive taxable years and the State Tax Commission was required by statute to remove the designation for the contribution from tax returns and not collect the contribution from individuals;
- ▶ repeals language designating certain individual income tax contributions to a chapter of the Utah Public Education Foundation because the Utah Public Education Foundation is no longer in existence;
- ▶ authorizes an individual income tax contribution to be made to a school district if the school district has not established a foundation;
- ▶ provides that if a person making a contribution to a school district foundation does not designate a particular school district foundation to receive the contribution, the contribution shall be made to the Utah State Office of Education to be distributed to one or more associations of foundations;
- ▶ provides that if a person making a contribution to a school district does not designate a particular school district to receive the contribution, the contribution shall be made to the Utah State Office of Education; and
- ▶ makes technical changes.

H.B. 9 Sales and Use Tax - Agricultural Exemption Vehicle Limitation (*Rep. R. Menlove*)

This bill amends a sales and use tax exemption relating to agriculture.

This bill:

- ▶ amends a sales and use tax exemption relating to certain tangible personal property used in agriculture to provide that a vehicle is not included under the exemption if the vehicle is required to be registered by the laws of this state during the period ending two years after the date of the vehicle's purchase; and
- ▶ makes technical changes.

H.B. 20 Calling Local Special Elections for Sales and Use Tax Purposes (*Rep. S. Clark*)

This bill amends the Election Code to address calling local special elections for sales and use tax purposes.

This bill:

- ▶ addresses the power of a local political subdivision to call a local special election for a vote authorized or required by Title 59, Chapter 12, Sales and Use Tax Act; and
- ▶ makes technical changes.

2nd Sub. H.B. 45 Property Affected by Access Interruption (*Rep. G. Hughes*)

This bill amends the Property Tax Act to provide tax relief for property that sustains a decrease in fair market value caused by access interruption.

This bill:

- ▶ defines terms;
- ▶ grants rulemaking authority to the State Tax Commission;
- ▶ provides property tax relief for the portion of a calendar year during which property is subjected to a decrease in fair market value caused by access interruption;
- ▶ establishes application and hearing procedures for a county board of equalization to determine whether the owner of property is entitled to the tax relief provided in this bill; and
- ▶ provides for an appeal of a decision rendered by a county board of equalization regarding the tax relief provided in this bill.

H.B. 53 Tax Treatment of Personal Property (*Rep. L. Shurtliff*)

This bill amends the Motor Vehicles Act, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of motor homes.

This bill:

- ▶ defines terms;
- ▶ specifies the uniform fees that are received by a city library fund;
- ▶ reduces uniform statewide fees on motor homes required to be registered with the state to a rate of:
 - 1.25% of the value of a motor home, beginning January 1, 2006; and
 - 1% of the value of a motor home, beginning January 1, 2008;
- ▶ provides for the collection of uniform statewide fees;
- ▶ provides that the uniform statewide fees on motor homes shall be assessed at the same time and in the same manner as ad valorem personal property taxes;
- ▶ addresses the appeals process for personal property;
- ▶ provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems, a residential unit does not include motor homes subject to uniform statewide fees;
- ▶ grants rulemaking authority to the State Tax Commission; and
- ▶ makes technical changes.

1st Sub. H.B. 78 Corporate Franchise and Income Tax Amendments (*Rep. W. Harper*)

This bill amends the Corporate Franchise and Income Taxes chapter relating to the apportionment of income.

This bill:

- ▶ for taxable years beginning on or after January 1, 2006, allows a taxpayer to elect to calculate the apportionment of business income on the basis of a fraction that increases the weighting of the sales factor;
- ▶ provides that a taxpayer making such an election may not revoke the election for a period of five taxable years;
- ▶ grants rulemaking authority to the State Tax Commission;
- ▶ addresses the State Tax Commission's authority to make adjustments in the accounting, allocation, or apportionment of income; and
- ▶ makes technical changes.

1st Sub. H.B. 96 Amendments Relating to Clean Fuels and Vehicles Using Clean Fuels (*Rep. F. Hunsaker*)

This bill modifies the Traffic Code chapter, the Corporate Franchise and Income Tax chapter, the Individual Income Tax Act, the Special Fuel part, the Clean Fuels Conversion Program Act, and the Repeal Dates part relating to clean fuels and vehicles using clean fuels.

This bill:

- ▶ provides the circumstances under which a vehicle may travel in lanes designated for the use of high occupancy vehicles regardless of the number of occupants;
- ▶ grants rulemaking authority to the Department of Transportation;
- ▶ extends for a period of five taxable years certain individual income tax and corporate franchise and income tax credits relating to vehicles using clean fuels;
- ▶ for taxable years beginning on or after January 1, 2006, provides that a taxpayer may not claim a tax credit with respect to an electric-hybrid vehicle;
- ▶ extends until December 31, 2010, a surcharge on clean special fuel tax certificates;
- ▶ provides that the Department of Natural Resources may not make a loan or grant under the Clean Fuels Conversion Program Act with respect to an electric-hybrid vehicle;
- ▶ extends a repeal date until December 31, 2010, for allowing certain vehicles to travel in lanes designated for the use of high occupancy vehicles regardless of the number of occupants; and
- ▶ makes technical changes.

H.B. 107 Amendments to Taxes, Fees, or Charges (*Rep. W. Harper*)

This bill amends the Revenue and Taxation title, the Repeal Dates part, and enacts uncodified material.

This bill:

- ▶ provides legislative intent regarding the implementation of certain provisions enacted during the 2003 General Session, 2004 General Session, and 2004 Third Special Session, relating to taxes, fees, and charges;
- ▶ addresses amnesty for sellers relating to certain taxes, fees, or charges;
- ▶ provides a repeal date for the legislative intent language;
- ▶ requires the Revenue and Taxation Interim Committee and the State Tax Commission to conduct a study; and
- ▶ makes technical changes.

H.B. 147 Property Tax Exemption for Veterans (*Rep. G. Hughes*)

This bill amends provisions of the Property Tax Act regarding the property tax exemption relating to a disabled veteran, a veteran who is killed in action or dies in the line of duty, and an unmarried surviving spouse or minor orphan of a disabled veteran or a veteran who was killed in action or died in the line of duty.

This bill:

- ▶ limits the property that is eligible for the exemption described in this bill to either or both of the following:
 - the claimant's primary residence; or
 - tangible personal property that is held exclusively for personal use and is not used in a trade or business;
- ▶ increases the limitation on the property tax exemption relating to disabled veterans and veterans who are killed in action or die in the line of duty from \$82,500 to:
 - for 2005, \$200,000; and
 - for each year after 2005, \$200,000 plus an amount calculated by multiplying the amount of the limitation for the previous year by the actual percent change in the Consumer Price Index during the previous calendar year;
- ▶ provides that the property tax exemption relating to a disabled veteran with a service related disability of 10% or more is equal to the greater of:
 - the percentage of the service related disability multiplied by the limitation described previously; or
 - if the veteran served in the military prior to January 1, 1921, 100% of the value of the property entitled to the exemption;
- ▶ provides that the property tax exemption relating to a veteran who is killed in action or dies in the line of duty, or that veteran's unmarried surviving spouse or minor orphan, is equal to 100% of the value of the property entitled to the exemption;
- ▶ provides that the property tax exemption relating to disabled veterans may not exceed the total value of the property entitled to the exemption; and
- ▶ makes technical changes.

H.B. 170 Extension of Utah Low-income Housing Tax Credits *(Rep. S. Clark)*

This bill amends the Corporate Franchise and Income Taxes chapter and the Individual Income Tax Act relating to the Utah low-income housing tax credits.

This bill:

- ▶ extends for a ten-year period the amount of aggregate annual tax credit for low-income housing that the Utah Housing Corporation may allocate under the corporate franchise and income taxes and the individual income tax.

H.B. 171 Calculation of Mining Severance Tax on Beryllium *(Rep. R. Wheeler)*

This bill amends the Mining Severance Tax part relating to the taxation of beryllium.

This bill:

- ▶ modifies the calculation of taxable value for purposes of imposing the mining severance tax on beryllium; and
- ▶ makes technical changes.

1st Sub. H.B. 190 Individual Income Tax - Electronic Filing Requirements (*Rep. S. Clark*)

This bill modifies the Individual Income Tax Act relating to filing returns.

This bill:

- ▶ defines terms;
- ▶ requires an income tax return preparer to file returns required to be filed under the Individual Income Tax Act using scan technology or by electronic means under certain circumstances;
- ▶ provides exceptions to the requirement to file returns using scan technology or by electronic means; and
- ▶ grants rulemaking authority to the State Tax Commission.

1st Sub. H.B. 247 Credit or Refund for Tax Paid on Cigarette or Tobacco Product Destroyed or Returned to the Manufacturer (*Rep. E. Hutchings*)

This bill amends the Cigarettes and Tobacco Products part to create a tax credit or refund.

This bill:

- ▶ provides definitions;
- ▶ allows a credit or refund for a tax paid on certain cigarettes or tobacco products that are destroyed or returned to the manufacturer;
- ▶ provides procedures and requirements for the State Tax Commission to grant the credit or refund;
- ▶ addresses the payment of interest on the credit or refund; and
- ▶ grants rulemaking authority to the State Tax Commission.

H.B. 324 Taxable Value Adjustment for Property Damaged by a Natural Disaster (*Rep. B. Last*)

This bill amends the Property Tax Act to provide a valuation adjustment for property damaged by a natural disaster.

This bill:

- ▶ provides that, before completing and delivering the assessment book to the county auditor, the assessor shall adjust the assessment of property in the assessment book to reflect an adjustment in the taxable value of any property damaged by natural disaster if the adjustment is made by the county board of equalization on or before May 15;
- ▶ defines terms;
- ▶ grants rulemaking authority to the State Tax Commission;
- ▶ provides a property valuation adjustment for property damaged by a natural disaster, if the damage causes a decrease in taxable value of at least 30%;
- ▶ establishes application and hearing procedures for a county board of equalization to determine whether the owner of property is entitled to the tax adjustment provided in this bill; and
- ▶ provides for an appeal of a decision rendered by a county board of equalization regarding the valuation adjustment provided in this bill.

H.R. 2 Resolution Supporting Permanent Repeal of Federal Inheritance Tax (*Rep. M. Morley*)

This resolution of the House of Representatives urges action by Utah's congressional delegation.

This resolution:

- ▶ requests that the members of Utah's congressional delegation support, work to pass, and vote for the immediate and permanent repeal of the Federal Inheritance Tax, or death tax.

S.B. 6 Sales and Use Tax Agriculture Exemptions *(Sen. R. Allen)*

This bill amends sales and use tax exemptions relating to agriculture.

This bill:

- ▶ repeals a sales and use tax exemption for certain sprays and insecticides because those sprays and insecticides are exempt from sales and use taxation under a provision exempting certain sales of tangible personal property used or consumed primarily and directly in farming operations;
- ▶ repeals a provision exempting sales of irrigation equipment and supplies used for agricultural production purposes because those sales are exempt from sales and use taxation under the provision exempting certain sales of tangible personal property used or consumed primarily and directly in farming operations; and
- ▶ makes technical changes.

2nd Sub. S.B. 13 Individual Income Tax Subtraction for Certain Military Income *(Sen. H. Stephenson)*

This bill amends the Individual Income Tax Act relating to a subtraction for certain military income.

This bill:

- ▶ provides and amends definitions;
- ▶ amends a subtraction for certain military income; and
- ▶ makes technical changes.

1st Sub. S.B. 23 Property Tax Treatment of Tangible Personal Property *(Sen. C. Bramble)*

This bill amends the Motor Vehicles title, the Property Tax Act, the Corporate Franchise and Income Taxes chapter, and the Individual Income Tax Act to address the property tax treatment of tangible personal property.

This bill:

- ▶ defines terms;
- ▶ addresses the uniform fees that are required to be received by a city library fund;
- ▶ imposes uniform statewide fees on certain tangible personal property required to be registered with the state;
- ▶ provides procedures for measuring the length of a vessel for purposes of imposing uniform statewide fees on vessels;
- ▶ provides for the collection of the uniform statewide fees;
- ▶ provides that the uniform statewide fees shall be imposed at the time of registration and renewal of registration;
- ▶ addresses the appeals process for personal property;
- ▶ provides that for purposes of the corporate franchise and income tax credits and individual income tax credits for renewable energy systems a residential unit does not include property subject to the uniform statewide fees;
- ▶ grants rulemaking authority to the State Tax Commission; and
- ▶ makes technical changes.

S.B. 36 Sales and Use Taxation of Pawn Transactions *(Sen. R. Allen)*

This bill amends the Sales and Use Tax Act to address the taxation of pawn transactions.

This bill:

- ▶ provides definitions;
- ▶ provides a sales and use tax exemption for pawn transactions; and
- ▶ makes technical changes.

S.B. 53 Land Value Property Tax Study (*Sen. H. Stephenson*)

This bill directs the Utah Tax Review Commission to conduct a study relating to land value property tax systems during the 2005 interim.

This bill:

- ▶ defines terms;
- ▶ directs the Utah Tax Review Commission to, during the 2005 interim, conduct a study of the desirability and feasibility of implementing a land value property tax system to be operated concurrent with the state's existing property tax system;
- ▶ describes the scope of the study described in the previous paragraph;
- ▶ describes the responsibilities of the Utah Tax Review Commission in relation to the study;
- ▶ provides for the creation of a subcommittee to assist in the study; and
- ▶ requires the Utah Tax Review Commission to make a final report on the study to the Revenue and Taxation Interim Committee before November 30, 2005.

S.B. 54 Property Tax Confidentiality Amendments (*Sen. H. Stephenson*)

This bill amends the Revenue and Taxation title to address the confidentiality of information relating to property tax.

This bill:

- ▶ modifies the circumstances under which commercial information shall or may not be disclosed;
- ▶ modifies the circumstances under which an individual who discloses commercial information is guilty of a class A misdemeanor;
- ▶ requires the commission to prepare a written explanation of the property tax confidentiality provisions and make that written explanation available to the public;
- ▶ requires an employer to provide the written explanation to certain persons who are reasonably likely to receive commercial information;
- ▶ requires a person who receives the written explanation to read and sign the written explanation;
- ▶ requires an employer to retain a signed written explanation for a specified time period;
- ▶ grants rulemaking authority to the State Tax Commission; and
- ▶ makes technical changes.

S.B. 121 Property Tax Exemption Amendments (*Sen. C. Bramble*)

This bill amends the Property Tax Act to provide for a proportional property tax for certain property that is eligible for a property tax exemption.

This bill:

- ▶ defines terms;
- ▶ provides that, retroactive to January 1, 2004, when property is acquired by a nonprofit entity and used exclusively for religious, charitable, or educational purposes, the nonprofit entity shall only be required to collect and pay a proportional tax based on the amount of time that the property was not owned by the nonprofit entity;
- ▶ provides that, for property acquired after December 31, 2005, when the property ceases to qualify for an exemption for property owned by a nonprofit entity and used exclusively for religious, charitable, or educational purposes or a government exemption because of a change in the ownership of the property, the new owner shall pay a proportional tax based upon the period of time:
 - beginning on the day that the new owner acquired the property; and
 - ending on the last day of the calendar year during which the new owner acquired the property;
- ▶ provides that, for property acquired after December 31, 2005, when the property ceases to qualify for

an exemption for property owned by a nonprofit entity and used exclusively for religious, charitable, or educational purposes or a government exemption because of a change in ownership of the property, the new owner and previous owner of the property are required to report the acquisition of the property to the county assessor within 30 days from the day that the new owner acquired the property;

- ▶ modifies the deadlines:
 - for applying for a property tax exemption for property owned by a nonprofit entity that is used exclusively for religious, charitable, or educational purposes;
 - for a county board of equalization to hold a hearing and render a decision on a property tax exemption; and
 - for a county board of equalization to send a copy of the decision described in the previous paragraph to the person that applied for the exemption; and
- ▶ makes technical changes.

S.B. 125 Amendments to Individual Income Tax Credit for Special Needs Adoptions (*Sen. P. Hellewell*)

This bill modifies the Individual Income Tax Act relating to a tax credit for special needs adoptions.

This bill:

- ▶ amends the definition of "child who has a special need";
- ▶ requires that an adoption occur in this state for a taxpayer to be eligible for a tax credit; and
- ▶ makes technical changes.

S.B. 127 Tax, Fee, or Charge Amendments (*Sen. L. Hillyard*)

This bill modifies the Municipal Telecommunications License Tax Act and the Sales and Use Tax Act relating to taxes, fees, or charges.

This bill:

- ▶ addresses the procedures for the State Tax Commission to administer, collect, and enforce certain taxes;
- ▶ provides and modifies definitions;
- ▶ modifies the transactions that are subject to sales and use taxes;
- ▶ provides sales and use tax exemptions for:
 - amounts paid to a purchaser as a rebate from the manufacturer of a new vehicle for purchasing the new vehicle; and
 - sales of certain tangible personal property to persons within the state if that tangible personal property is subsequently shipped outside the state and incorporated pursuant to contract into and becomes a part of real property located outside of this state;
- ▶ provides a credit for sales and use taxes relating to certain repossessions of a motor vehicle;
- ▶ grants rulemaking authority to the State Tax Commission;
- ▶ addresses criminal acts relating to refusing to make a return, making a false or fraudulent return or false statement on a return, evading the payment of a tax, or aiding or abetting an attempt to evade the payment of a tax;
- ▶ addresses amnesty relating to a tax, fee, or charge;
- ▶ addresses the payment of a monetary allowance to a seller that is registered under the Streamlined Sales and Use Tax Agreement or a certified service provider that is designated to be a seller's agent;
- ▶ addresses the distribution of certain sales and use tax revenues to counties, cities, and towns; and
- ▶ makes technical changes.

S.B. 128 Calculation of Interest on Tax Overpayments (*Sen. H. Stephenson*)

This bill modifies the Revenue and Taxation title relating to the calculation of interest on tax overpayments.

This bill:

- ▶ prescribes the calculation of interest on tax overpayments if an amended return is filed; and
- ▶ makes technical changes.

S.B. 129 Brine Shrimp Royalty Act Amendments (*Sen. T. Hatch*)

This bill changes the amount of the brine shrimp royalty described in the Brine Shrimp Royalty Act.

This bill:

- ▶ defines terms;
- ▶ beginning on February 1, 2004, and ending on January 31, 2006, imposes for each tax year a brine shrimp royalty of the lesser of:
 - 3.75 cents multiplied by the total pounds of unprocessed brine shrimp eggs that are harvested in the state during the tax year; or
 - \$550,000;
- ▶ beginning on February 1, 2006, imposes for each tax year a brine shrimp royalty of 3.75 cents multiplied by the total pounds of unprocessed brine shrimp eggs that are harvested in the state during the tax year;
- ▶ describes the royalty amount due from each person that harvests unprocessed brine shrimp eggs in the state; and
- ▶ makes technical changes.

S.B. 133 Individual Income Tax - Return Filing Requirements (*Sen. H. Stephenson*)

This bill modifies the Individual Income Tax Act relating to the requirement to file a return with the State Tax Commission.

This bill:

- ▶ provides that the State Tax Commission may make rules prescribing, for taxable years beginning on or after January 1, 2005, what constitutes filing a return with the State Tax Commission for purposes of the Individual Income Tax Act; and
- ▶ makes technical changes.

2nd Sub. S.B. 137 Tourism, Recreation, Cultural, and Convention Facilities Tax Amendments (*Sen. H. Stephenson*)

This bill amends the Tourism, Recreation, Cultural, and Convention Facilities Tax part to address the expenditure of revenues generated by a tax under that part.

This bill:

- ▶ requires a county of the first class to expend a certain amount of revenue from the imposition of a tax on certain accommodations and services under the Tourism, Recreation, Cultural, and Convention Facilities Tax part to fund a marketing and ticketing system designed for tourism promotion for ski areas within the county; and
- ▶ makes technical changes.

S.B. 153 Tax Reform Task Force (*Sen. C. Bramble*)

This bill creates the Tax Reform Task Force.

This bill:

- ▶ provides for the appointment of members and cochair of the task force;

- ▶ provides procedures and requirements for the operation of the task force;
- ▶ provides for the payment of salaries and expenses of members of the task force who are legislators;
- ▶ provides for the payment of per diem and expenses for members of the task force who are not legislators;
- ▶ provides that the Office of Legislative Research and General Counsel shall provide staff support to the task force;
- ▶ prescribes the scope of the task force's study; and
- ▶ requires the task force to make reports to the Revenue and Taxation Interim Committee.

S.B. 159 Assessment Offset for Donations Promoting Occupational Health and Safety (*Sen. E. Mayne*)

This bill provides an offset for an assessment charged a workers' compensation insurer or self-insured employers.

This bill:

- ▶ defines terms;
- ▶ provides for an offset against an assessment charged a self-insured employer for qualified donations to an occupational health and safety center;
- ▶ provides for an offset against a premium assessment charged a workers' compensation insurer for qualified donations to an occupational health and safety center;
- ▶ provides for allocation of the offset;
- ▶ imposes requirements on an occupational health and safety center;
- ▶ imposes a sunset date; and
- ▶ makes technical changes.

S.B. 161 Amendments to the Property Tax Valuation Agency Fund Assessing and Collecting Levy (*Sen. H. Stephenson*)

This bill amends provisions of the Property Tax Act relating to the Property Tax Valuation Agency Fund and the multicounty assessing and collecting levy from which the fund is derived.

This bill:

- ▶ reduces the maximum rate of the multicounty assessing and collecting levy that funds the Property Tax Valuation Agency Fund from .0003 to .0002;
- ▶ provides that a county may not receive funds from the Property Tax Valuation Agency Fund unless the county levies an additional property tax of at least .0003 per dollar of the taxable value of taxable property reported by the county;
- ▶ provides that the levy of an additional property tax referred to previously is:
 - for the 2005 calendar year, exempt from the notice and hearing requirements of Sections 59-2-918 and 59-2-919; and
 - beginning on January 1, 2006, subject to the notice and hearing requirements of Sections 59-2-918 and 59-2-919;
- ▶ places limitations on the amounts that may be:
 - collected from counties for the Property Tax Valuation Agency Fund; and
 - distributed to counties from the Property Tax Valuation Agency Fund;
- ▶ provides that a county tax levied to fund legislative or state mandated actions, or judicial or administrative orders, may be included on the tax notice with the county assessing and collecting levy as part of the countywide aggregate tax rate; and
- ▶ makes technical changes.

1st Sub. S.B. 164 Individual Income Tax - Tax Credit for Live Organ Donation Expenses (*Sen. K. Hale*)

This bill modifies the Individual Income Tax Act to provide a nonrefundable individual income tax credit.

This bill:

- ▶ provides definitions;
- ▶ provides a nonrefundable individual income tax credit for live organ donation expenses incurred during the taxable year for which a live organ donation occurs;
- ▶ grants rulemaking authority to the State Tax Commission; and
- ▶ makes technical changes.

1st Sub. S.B. 170 State Tax Commission Collection and Licensing Practices (*Sen. C. Bramble*)

This bill modifies the Revenue and Taxation title to address State Tax Commission collection and licensing practices.

This bill:

- ▶ provides that certain penalty provisions apply with respect to:
 - a tax under Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
 - a tax under Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act; and
 - a tax under Title 59, Chapter 12, Sales and Use Tax Act, except for the tax refund for qualified emergency food agencies;
- ▶ requires certain persons to be licensed by the State Tax Commission;
- ▶ provides procedures and requirements for licensing by the State Tax Commission;
- ▶ addresses bonding requirements for certain persons; and
- ▶ makes technical changes.

S.B. 194 Sales and Use Tax Exemption for Items Relating to Direct Mail (*Sen. H. Stephenson*)

This bill amends the Sales and Use Tax Act to provide a sales and use tax exemption.

This bill:

- ▶ provides a sales and use tax exemption for purchases of items relating to direct mail; and
- ▶ makes technical changes.

1st Sub. S.B. 211 Funding for Convention Facilities (*Sen. M. Waddoups*)

This bill amends the Sales and Use Tax Act to provide funding for convention facilities.

This bill:

- ▶ amends the purposes for which revenues generated by the municipality transient room tax may be used;
- ▶ authorizes a county legislative body of a county of the first class to enact a tax on certain accommodations and services including:
 - providing definitions;
 - providing the rates of the tax;
 - providing that the tax may be used for certain purposes relating to convention facilities;
 - addressing the enactment and repeal of the tax;
 - providing for the collection, administration, and enforcement of the tax; and
 - authorizing the State Tax Commission to retain an administrative fee for collecting the tax; and
- ▶ makes technical changes.